

In the Claims:

Please cancel claims 4-9, without prejudice, and amend claim 1 as follows:

1. (Currently amended) A current-perpendicular-to-the-plane structure magnetoresistive element comprising:

a lower portion of a magnetoresistive film extending over a surface of a lower electrode layer by a first width in a lateral direction;

an upper portion of the magnetoresistive film extending over a surface of the lower portion by a second width smaller than the first width in the lateral direction;

an upper electrode layer contacting an upper surface of the upper portion of the magnetoresistive film;

insulators located adjacent the upper portion on the surface of the lower portion in the lateral direction so as to establish a narrow path for electric current between the lower portion of the magnetoresistive film and the upper electrode layer; and

domain control magnetic layers sandwiching the upper portion of the magnetoresistive film in the lateral direction, said domain control magnetic layers spaced from the upper portion by the insulators; and

~~an upper electrode layer contacting the upper portion of the magnetoresistive~~  
~~film.~~

2. (Previously presented) The current-perpendicular-to-the-plane structure magnetoresistive element according to claim 1, wherein said insulators are magnetic.

3. (Original) The current-perpendicular-to-the-plane structure magnetoresistive element according to claim 1, wherein said upper portion of the magnetoresistive film includes a free magnetic layer.

4-9. (Cancelled)

10. (Previously presented) The current-perpendicular-to-the-plane structure magnetoresistive element according to claim 2, wherein said insulators are made of an alloy of Co- $\gamma$ Fe<sub>2</sub>O<sub>3</sub>.